

## GEORGIA

Law	Motor Fuel Tax Law, Title 48, Chapter 9; Sec. 48-7-40.16, income tax law.
Definitions	<p><b>Motor fuel:</b> includes gasoline, fuel oils, compressed petroleum gas, and special fuel (special fuel defined as all sources of energy other than gasoline, fuel oils, or compressed petroleum gas). [Sec. 48-9-2(9)]</p> <p><b>Compressed petroleum gas:</b> all liquid petroleum products composed of propane, propylene, butanes, butylenes, or any mixture thereof. [Sec. 48-9-2(3)]</p> <p><b>Compressed natural gas:</b> mixture of hydrocarbon gases and vapors, consisting principally of methane in gaseous form, that has been compressed for use as motor fuel. [Sec. 48-9-3(a)(4)]</p> <p><b>Alternative fuel:</b> includes methanol, denatured ethanol, other alcohols, blends containing 85% or more methanol, ethanol, and other alcohols with gasoline or other fuels; natural gas; liquefied petroleum gas; hydrogen, coal derived liquid fuels; fuels other than alcohol derived from biological materials; and electricity, including electricity from solar energy. [Sec. 48-7-40.16]</p>
Tax Rate	7.5¢ per gallon, plus a second motor fuel tax at a rate of 3% of the retail price less 7.5¢. [Sec. 48-9-3, -14]
Tax Breaks	None.
Exemptions	Fuel used exclusively for nonhighway purposes is exempt from 7.5¢ tax and second motor fuel tax. [Sec. 48-9-3, -14]
Gasohol	No specific mention, but would be considered special fuel under definition of motor fuel.
Special Provisions	Ultimate consumer of compressed petroleum gas who has purchased both highway and nonhighway fuel (tax not paid by distributor) must become licensed as a consumer distributor to remain tax-exempt. Otherwise tax is imposed. [Sec. 48-9-3(b)(7)(B)]

Gallon equivalent of compressed natural gas  
110,000 Btus. [Sec. 48-9-3(a)(4)]

## Income Tax

Effective for tax years beginning after 12/31/97, credit for purchase or lease of a low-emission vehicle fueled solely by alternative fuels, or conversion to a low-emission vehicle fueled solely by alternative fuels. Credit on purchase is \$1500; the credit for a converted vehicle equals the cost of conversion up to a maximum \$1500. Vehicle must be registered in a nonattainment zone. Credit carryforward available for up to 3 years. [Sec. 48-7-40.16]